

Message Text

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ORIGIN DRC-01

INFO OCT-01 NEA-10 ISO-00 L-03 /015 R

DRAFTED BY FADRC/DR:FMMACHAK:LB

APPROVED BY O/FADRC:JSPRUDEN

L/M:LAHUMMER

NEA/AFN:STESCUERO

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R 051508Z APR 76

FM SECSTATE WASHDC

TO AMEMBASSY RABAT

UNCLAS STATE 081307

E.O. 11652:N/A

TAGS:AINF, CPAS, CFED

SUBJECT:PRIVACY ACT GUIDANCE - DISCLOSURE OF INFORMATION
TO IRS

REF: RABAT 1260, STATE A-395, 75 STATE A-4872

1. DISCLOSURE OF NAMES AND ADDRESSES OF ALL AMCI-S REGISTERED AT THE EMBASSY TO IRS MAY BE PERMITTED AS A "ROUTINE USE". ALL AMERICAN CITIZENS HAVE AN OBLIGATION UNDER U.S. LAW TO FILE INCOME TAX RETURNS AND LIST SOURCES OF INCOME, WHETHER DOMESTIC OR FOREIGN AND WHETHER THEY RESIDE IN U.S. OR ABROAD. NAMES AND ADDRESSES OF AMCI-S RESIDENT ABROAD IS HELPFUL TO IRS IN PERFORMING ITS FUNCTIONS OF AUDITING AND FUNCTIONS OF DETECTING AND PROSECUTING TAX DELINQUENCY AND TAX FRAUD.
2. HOWEVER, AUTHORITY OF IRS TO RECEIVE NAMES AND ADDRESSES FROM REGISTRATION CARDS DOES NOT REQUIRE THAT THE DEPARTMENT OR POST DISCLOSE SUCH INFORMATION TO THAT AGENCY. DISCLOSURE OF THIS INFORMATION IS PERMISSIVE AND NOT MANDATORY. AS SUCH, THE POST IS ADVISED TO USE ITS DISCRETION AND TO CAREFULLY CONSIDER THE INTENT OF UNCLASSIFIED

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THE PRIVACY ACT. FURTHERMORE, IT IS THE DEPARTMENT'S

OPINION THAT DISCLOSURE TO IRS OF ALL THE INFORMATION ON ALL 558 CARDS THAT POST HAS ON FILE WOULD POSSIBLY CONSTITUTE A VIOLATION OF THE ACT AS DISCLOSURE OF INFORMATION IN A RECORD SYSTEM TO ANOTHER AGENCY AS A "ROUTINE USE" MUST BE COMPATIBLE WITH THE PURPOSE FOR WHICH THE INFORMATION WAS COLLECTED. FOR EXAMPLE, UNLESS IRS CAN JUSTIFY FOR LAW ENFORCEMENT PURPOSES, NEED FOR RECEIPT OF INFORMATION SUCH AS MILITARY SERVICE OR INFORMATION ON PARENTS, SUCH INFORMATION MAY NOT BE GIVEN TO IRS. IRS MAY, HOWEVER, RECEIVE INFORMATION ON SPOUSES, AND CHILDREN AS SUCH IS RELEVANT IN DETERMINING TAX CLAIMS FOR DEPENDENTS.

3. IF PERSONAL INFORMATION FROM DEPARTMENT OR POST SYSTEMS OF RECORDS IS DISCLOSED TO ANOTHER GOVERNMENT AGENCY OR TO AN INDIVIDUAL, POST SHOULD BE AWARE OF THE PRIVACY ACT REQUIREMENT OF 552A SUBSECTION (C) OF KEEPING AN ACCURATE ACCOUNTING OF THE DATE, NATURE, AND PURPOSE OF EACH DISCLOSURE MADE TO ANOTHER AGENCY AS WELL AS THE NAME AND ADDRESS OF THE PERSON OR AGENCY TO WHOM THE DISCLOSURE WAS MADE. IN ADDITION, 552A (C)(2) REQUIRES THAT THE ACCOUNTING BE RETAINED FOR AT LEAST FIVE YEARS OR THE LIFE OF THE RECORD, WHICHEVER IS LONGER, AFTER THE DISCLOSURE FOR WHICH ACCOUNTING IS MADE. KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 05 APR 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976STATE081307
Document Source: CORE
Document Unique ID: 00
Drafter: FMMACHAK:LB
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760128-0439
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760496/aaaadelx.tel
Line Count: 85
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN DRC
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 76 RABAT 1260, 76 STATE A-395, 76 STATE A-4872
Review Action: RELEASED, APPROVED
Review Authority: oatisao
Review Comment: n/a
Review Content Flags:
Review Date: 26 MAY 2004
Review Event:
Review Exemptions: n/a
Review History: RELEASED <26 MAY 2004 by SilvaL0>; APPROVED <01 OCT 2004 by oatisao>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
04 MAY 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: RIVACY ACT GUIDANCE - DISCLOSURE OF INFORMATION TO IRS
TAGS: AINF, CPAS, CFED
To: RABAT
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006